

Commissioner of Central Excise Vs. BahraIn Telecom

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SooperKanoon Citation : sooperkanoon.com/46769

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Jan-08-2008

Judge : J Balasundaram, Vice-

Appellant : Commissioner of Central Excise

Respondent : BahraIn Telecom

Judgement :

1. On hearing the Learned DR and perusing the records (none appears for the respondents inspite of notice), I find prima facie, strong case for stay of the operation of impugned order has been made out for the reason that prima facie activities carried out by the respondents herein, namely, selling new mobile connections and re-charge coupons (bucks) belonging to M/s. Spice Communications (P) Ltd. amounts to rendering of "business auxiliary services" in light of decision of Apex Court in the case of Bharat Sanchar Nigam Ltd. v. Union of India reported in 2006 (2) S.T.R. 161 (S.C.).

2. I, therefore, grant the prayer for stay. The stay application is, accordingly allowed.